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Attorneys for Petitioner
UNITED STATES OF AMERICA

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

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|---------------------------|---|-------------------------------------|
| UNITED STATES OF AMERICA, |) | Case No. 23-cv-5665 |
| |) | |
| Petitioner, |) | VERIFIED PETITION TO ENFORCE |
| |) | INTERNAL REVENUE SERVICE |
| v. |) | SUMMONSES |
| |) | |
| RONALD MAZZAFERRI |) | |
| a/k/a RONALD MAZZAFERRO, |) | |
| |) | |
| Respondent. |) | |
| |) | |

Petitioner United States of America alleges and petitions as follows:

1. This proceeding is brought and this Court has jurisdiction hereof under Sections 7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

2. Revenue Officer Anthony Russo is, and at all times mentioned herein, an employee and officer of the Internal Revenue Service of the United States Department of Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S. C. §§ 7602 and 7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and 301.7603-1).

3. Revenue Officer Russo is, and at all times mentioned herein, was, attempting in the course of authorized duties to conduct an investigation of Respondent Ronald Mazzaferri a/k/a Ronald Mazzaferro's federal income tax liabilities for tax years 2016, 2017, 2018, 2019, 2020, 2021.

4. Respondent's last known physical mailing address is 19235 Robinson Road, Sonoma, California 95476, which is within the venue of this Court.

5. Respondent's last known post office box mailing address is P.O. Box 147, El Verano, California 95433.

6. Revenue Officer Russo is informed and believes that Respondent is in possession and control of records, paper, and other data regarding income, assets and liabilities, and other matters covered by his inquiry and to which he does not otherwise have access, possession, or control.

7. On May 18, 2023, in accordance with law, Revenue Officer Russo served two summonses on Respondent in respect to the subject matter described in paragraphs 3 and 6, above, by leaving a copy attached to the front door of the last and usual place of abode of Respondent, at the physical mailing address described in paragraph 4. The requirements of said summonses are self-explanatory, and true copies thereof are attached as Exhibits A and B and are hereby incorporated by reference as part of this petition.

8. The testimony and items sought by paragraph 7, above, are relevant to and can reasonably be expected to assist in the collection of tax liabilities of Respondent for the period stated in paragraph 3 above. It was and now is essential to the completion of Revenue Officer Russo's

1 investigation of Respondent that Respondent provide the testimony and produce the items demanded by
2 said summonses.

3 9. Respondent did not appear on June 14, 2023, as requested in the summonses. Instead, on
4 May 18, 2023, Respondent responded by letter, listing the post office box mailing address described in
5 paragraph 5 as his return address, and arguing that the summonses were not enforceable under the
6 Paperwork Reduction Act, 44 U.S.C. §§ 3501-20. *See* Exhibit C.

7 10. By letter dated July 7, 2023, Respondent was provided with another opportunity to
8 comply by appearing for an appointment with Revenue Officer Russo on July 18, 2023. *See* Exhibit D.

9 11. Respondent did not appear on July 18, 2023. Instead, on July 13 and 15, 2023,
10 Respondent responded by letters, listing the post office box mailing address described in paragraph 5 as
11 his return address, and enclosing copies of the July 7, 2023 letter, certified mail tracking of the letter, the
12 summonses, and information about the Paperwork Reduction Act, to Revenue Officer Russo. *See*
13 Exhibits E and F.

14 12. As of the date of this petition, Respondent has failed to comply with the summonses.

15 13. All administrative steps required by the Internal Revenue Code for issuance of the
16 summonses have been taken.

17 14. There has been no referral to the Department of Justice for criminal prosecution of the
18 matters described in the summonses.

19 WHEREFORE, having stated in its petition against Respondent, Petitioner prays for enforcement
20 of the subject summonses as alleged and set forth above, as follows:

21 A. That Respondent be ordered to appear and show cause before this Court, if any, why
22 Respondent should not be compelled by this Court under 26 U.S.C. § 7604(a) to give such testimony
23 and to produce such items as are required in the above-described summonses;

24 B. That Respondent be ordered by the Court to appear before Revenue Officer Russo or any
25 other designated officer, at a time and place directed by the Court and then and there give such
26 testimony and produce such items as is required by the summons; and

27 C. That the Court grant Petitioner its costs in this proceeding and such other and further
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1 relief as may be necessary and proper.

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3 DATED: November 2, 2023

Respectfully submitted,

4 ISMAIL J. RAMSEY
United States Attorney

5 /s/ Ekta Dharia
6 EKTA DHARIA
Assistant United States Attorney

7 *Attorneys for Petitioner United States of America*
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VERIFICATION

I, Anthony Russo, pursuant to 28 U.S.C. § 1746, declare and state as follows:

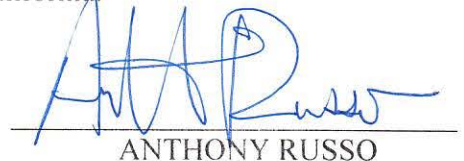
I am a duly employed Revenue Officer in the Fairfield, California office of the Internal Revenue Service ("IRS") of the United States Treasury Department.

Anthony Russo is not my real name. I use Anthony Russo as a pseudonym for personal safety reasons in my official capacity as an employee of the IRS. My pseudonym has been registered with the IRS in accordance with the procedures in Internal Revenue Manual 10.5.7, "Use of Pseudonyms by IRS Employees," consistent with section 3706 of the IRS Restructuring and Reform Act of 1998, Pub. L. 105-206, title III, Sec. 3706, July 22, 1998, 112 Stat. 778 (published in the Internal Revenue Code in the Amendments to 26 U.S.C. § 7803). Pursuant to IRM 10.5.7.9, I am authorized to sign sworn court statements using my pseudonym.

I have read and know the entire contents of the foregoing petition, and all statements of fact contained in said petition are true to the best of my own personal knowledge and recollection, and as to those facts stated upon information and belief, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 31, 2023 in Fairfield, California.


ANTHONY RUSSO